



**THE ATTORNEY GENERAL  
OF TEXAS**

**CRAWFORD C. MARTIN  
ATTORNEY GENERAL**

**AUSTIN, TEXAS 78711**

November 18, 1969

Honorable F. T. Graham  
Criminal District Attorney  
Cameron County Courthouse  
Brownsville, Texas

Opinion No. M- 509

Re: Effect of Subsection 5  
of Section 1-e, Article  
VIII of the Constitution  
of Texas on fees to be  
paid by the county to the  
Assessor-Collector of  
taxes for services ren-  
dered in assessing State  
and county taxes.

Dear Mr. Graham:

You have requested our opinion on the amount of fees that should be paid the County Tax Assessor-Collector by the county for assessing and collecting State and county taxes in view of the provisions of Subsection 5, Section 1-e of Article VIII of the Constitution of Texas.

Subsection 5 of Section 1-e of Article VIII of the Constitution of Texas, as amended in 1968, provides:

"5. The fees paid by the State for both assessing and collecting State ad valorem taxes shall not exceed two per cent (2%) of the State taxes collected. This subsection shall be self-executing."

Article 3937, Vernon's Civil Statutes, fixes the compensation of the Assessor-Collector of taxes for his services as follows:

"Each Assessor of taxes shall receive the following compensation for his services, which shall be estimated upon the total value of the property assessed as follows: For assessing the state and county taxes on all sums for the first Five Million (\$5,000,000.00) Dollars, or less, five cents (5¢) for each One Hundred (\$100.00) Dollars of property assessed; and on all sums in excess of Five Million (\$5,000,000.00) Dollars three and one-half cents (3½¢) on each One Hundred (\$100.00) Dollars of property assessed; on all sums in excess of One Hundred Million (\$100,000,000.00) Dollars, two and one-quarter cents (2¼¢) on each One Hundred (\$100.00) Dollars. One-half of the above fee shall be paid by the state and one-half by the county..."

Article 3939, Vernon's Civil Statutes, provides, in part:

"There shall be paid for the collection of taxes as compensation for the services of the Collector, beginning with the first day of September of each year, five (5%) per cent of the first Twenty Thousand (\$20,000.00) Dollars collected for the state, and two (2%) per cent on all taxes collected for the state over said sum; for collecting the county taxes, five (5%) per cent on the first Ten Thousand (\$10,000.00) Dollars collected, and two (2%) per cent on all such county taxes collected over said sum ..."

Articles 3937 and 3939 provide other fees for assessing and collecting taxes for drainage districts, road districts and other political subdivisions specified in the Articles.

In Attorney General's Opinion M-318 (1968) it was held that as to all State taxes assessed on or after the effective date of the amendment to Section 1-e of Article VIII of the Constitution of Texas

"...no fees should be paid for the assessment service alone, but a fee of 2% of the amount of such assessed taxes which are actually collected should be paid as compensation for the complete service of both assessing and collecting such taxes."

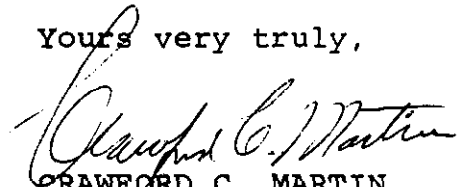
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It is noted that the 1968 amendment did not affect the amount of fees for assessing and collecting county taxes, but rather limited the amount of fees that may be paid by the State. Article 3937 prescribes the formula for determining the amount of fees to be paid the Assessor-Collector of taxes for his assessing services and states that one-half ( $\frac{1}{2}$ ) of the above fee shall be paid by the county. You are therefore advised that the county is required to pay one-half of the fee prescribed in Article 3937 but the State may not be required to pay more than two (2%) per cent of the amount of State taxes assessed which are actually collected as compensation for the complete services of both assessing and collecting of such taxes. You are further advised that the county is required to pay pursuant to the provisions of Article 3939 the fees prescribed therein for collecting county taxes.

S U M M A R Y

Subsection 5 of Section 1-e of Article VIII of the Constitution of Texas limits the fee that may be paid by the State to the Assessor-Collector of taxes but does not change the amount of fee that is to be paid by the county pursuant to the provisions of Articles 3937 and 3939, Vernon's Civil Statutes.

Yours very truly,

  
CRAWFORD C. MARTIN  
Attorney General of Texas

Prepared by John Reeves  
Assistant Attorney General

APPROVED:  
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